

## ABSTRACT OF THE DISCLOSURE

An object is to obtain a semiconductor device in which channel length is reduced without increasing the gate resistance to realize higher operation speed and its manufacturing method. An MOSFET has a trench-type element isolation structure (2) formed in the main surface of a semiconductor substrate (1), a pair of extensions (3) and source/drain regions (4) selectively formed in the main surface of the semiconductor substrate (1) to face each other through a channel region (50), a silicon oxide film (5) formed on the trench-type element isolation structure (2) and on the source/drain regions (4) through a silicon oxide film (12), sidewalls (6) formed on sides of the silicon oxide film (5), a gate insulating film (7) formed on the main surface of the semiconductor substrate (1) in the part in which the channel region (50) is formed, and a gate electrode (8) formed to fill a recessed portion in an inversely tapered form formed by the sides of the sidewalls (6) and the upper surface of the gate insulating film (7).